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To whom it may concern:

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**Notice Regarding Recognition of Extraordinary Loss and Differences Between
Consolidated and Non-Consolidated Financial Results for the Fiscal Year
Ending January 2025 and the Previous Fiscal Year**

ACCESS CO., LTD. hereby announces that it will record an extraordinary loss in the fourth quarter of the fiscal year ending January 2025, as outlined below. In addition, the consolidated results for the current fiscal year have deviated to a certain extent from those of the previous fiscal year. Further, while the Company does not disclose forecasts for non-consolidated earnings, the actual non-consolidated results for the current fiscal year have deviated from those of the previous fiscal year to a certain extent, and are hereby disclosed accordingly

1. Recognition of Extraordinary Loss

(1) Special Investigation Fee and Related Items

As stated in the “Notice Concerning the Establishment of a Special Investigation Committee, Postponement of the Announcement of the Third Quarter Financial Results for the Fiscal Year Ending January 2025, and Revision of the Consolidated Forecast for the Fiscal Year Ending January 2025” dated November 29, 2024, in the investigation for the causes of the lengthening for the past due payments regarding some accounts receivable, which had increased mainly from new customers in the Network business segment, suspicions arose regarding improper sales recognition for some transactions at the U.S. subsidiary (hereinafter referred to as the “Doubt”). In response to this, ACCESS CO., LTD. established a special investigation committee composed primarily of external experts with no vested interest in the Company to conduct a comprehensive and in-depth investigation, and the Company has been cooperating with the investigation by the special investigation committee to clarify the facts and complete the accounting procedure.

Subsequently, during the investigation, similar cases to the Doubt and another doubt regarding the appropriateness of accounting treatment for software assets (hereinafter collectively referred to as the “additional investigation items”) were discovered. As a result, the Company commissioned the Special Investigation Committee to conduct an investigation that included the additional investigation items, and the special investigation was continued.

As announced in the “Notice Concerning Receipt of the Investigation Report of the Special Investigation Committee”, “Notice Concerning the Submission of Correction Reports on Annual Securities Reports, etc. for Prior Periods” and “Notice Concerning Submission of Amended Reports for Annual Securities Reports, etc. for Previous Years” announced today, based on the results of the investigation, ACCESS CO., LTD. (the “Company”) has today submitted correction reports on the annual securities reports, the quarterly reports, and the semi-annual

report for prior periods to the Kanto Local Finance Bureau. In addition, has also disclosed the Consolidated Financial Results for the Nine Months Ended October 31,2024 and the Consolidated Financial Results for the Fiscal Year Ended January 31,2025, which had been previously postponed.

In addition to the investigation fees, an extraordinary loss of ¥2,644 million was recognized in the fourth quarter of the fiscal year ending January 2025. This included special investigation fees, as well as audit and outsourcing costs related to the correction of prior-year financial statements.

(2) Valuation losses on shares and investments in affiliated companies

A valuation loss of ¥2,747 million on shares of the US subsidiary was recorded in the non-consolidated financial results for the fourth quarter of the fiscal year ending January 2025. This reflected adjustments to the subsidiary's net assets related to special investigation and its recent business performance. In addition, based on the recent business conditions of the European subsidiary, a valuation loss of ¥820 million on investments in the subsidiary was recognized as an extraordinary loss. It should be noted that both the valuation loss on shares and the valuation loss on investments was recorded in the non-consolidated financial statements and have no impact on the consolidated financial results.

2. Differences Between Consolidated Previous Year's Results and Actual Results for FY2025

(February 1,2024-January 31,2025)

	Net Sales	Operating Income	Ordinary Income	Profit attributable to owners of parent	Net income per shares
	Million yen	Million yen	Million yen	Million yen	yen
Previous Year's Results(A)	15,117	△1,977	△1,924	△2,231	△59.45
Actual Results(B)	15,930	△2,259	△1,884	△5,383	△143.14
Difference(B-A)	813	△281	39	△3,151	—
Difference (in %)	5.4%	—	—	—	—

Net sales in the IoT business and Web platform business remained steady, while growth in the Network business fell short of expectations, resulting in a slight overall increase compared to the previous year. Operating profit in the IoT business and Web platform business returned to the black due to increased sales; however, higher product development costs in the Network business contributed to a decline in overall operating profit compared to the previous fiscal year. Ordinary income remained largely in line with the previous fiscal year, as foreign exchange gains stemming from currency fluctuations offset the decline in operating profit. As noted in '1. Recognition of Extraordinary Losses' above, profit attributable to owners of the parent posted a greater net loss than in the previous fiscal year, mainly due to the recognition of an extraordinary loss of approximately ¥2,644 million, including a special investigation fee.

3. Differences Between Non-Consolidated Previous Year's Results and Actual Results for FY2025

(February 1,2024-January 31,2025)

	Net Sales	Ordinary Profit	Net Income	Basic Earnings per Share
	Million yen	Million yen	Million yen	yen
Previous Year's Results(A)	5,803	157	△1,298	△34.60
Actual Results(B)	6,466	634	△5,775	△153.57
Difference(B-A)	663	476	—	—
Difference (in %)	11.4%	302.3%	—	—

Net sales and ordinary profit increased year on year, driven by steady performance in both the IoT and Web Platform businesses, which returned to profitability. On the other hand, profit attributable to owners of the parent recorded a larger net loss compared to the previous fiscal year, as noted in '1. Recognition of Extraordinary Losses' above. This was primarily due to the recognition of a special investigation fee of ¥2,644 million, as well as valuation losses of ¥2,747 million on shares of a US subsidiary and ¥820 million on investments in a European subsidiary.